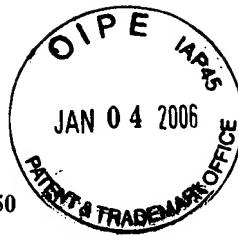


PART B - FEE(S) TRANSMITTAL

Complete and send this form, together with applicable fee(s), to: **Mail**

**Mail Stop ISSUE FEE
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22850 7590 10/04/2005

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(Depositor's name)

(Signature)

(Date)

| APPLICATION NO. | FILING DATE | FIRST NAMED INVENTOR | ATTORNEY DOCKET NO. | CONFIRMATION NO. |
|-----------------|-------------|----------------------|---------------------|------------------|
| 09/769,309 | 01/26/2001 | Rieko Furukawa | 202461US2SRD | 5293 |

TITLE OF INVENTION: VIDEO ENCODING APPARATUS AND METHOD

01/05/2006 MBEYENE2 00000082 09769309

| 01 FC:1501 | 1400.00 OP | 02 IC:1504APPLN. TYPE | SMALL ENTITY OP | ISSUE FEE | PUBLICATION FEE | TOTAL FEE(S) DUE | DATE DUE |
|----------------|------------|-----------------------|-----------------|-----------|-----------------|------------------|------------|
| nonprovisional | NO | \$1400 | | \$300 | | \$1700 | 01/04/2006 |

| EXAMINER | ART UNIT | CLASS-SUBCLASS |
|-----------------------|----------|----------------|
| RAO, ANAND SHASHIKANT | 2613 | 375-240020 |

| | | |
|--|---|---|
| 1. Change of correspondence address or indication of "Fee Address" (37 CFR 1.363). | 2. For printing on the patent front page, list (1) the names of up to 3 registered patent attorneys or agents OR, alternatively, (2) the name of a single firm (having as a member a registered attorney or agent) and the names of up to 2 registered patent attorneys or agents. If no name is listed, no name will be printed. | OBLON, SPIVAK, 1. McCLELLAND, MAIER 2. & NEUSTADT, P.C. 3. |
|--|---|---|

3. ASSIGNEE NAME AND RESIDENCE DATA TO BE PRINTED ON THE PATENT (print or type)

PLEASE NOTE: Unless an assignee is identified below, no assignee data will appear on the patent. If an assignee is identified below, the document has been filed for recordation as set forth in 37 CFR 3.11. Completion of this form is NOT a substitute for filing an assignment.

(A) NAME OF ASSIGNEE

(B) RESIDENCE: (CITY and STATE OR COUNTRY)

KABUSHIKI KAISHA TOSHIBA

Kawasaki-shi, JAPAN

Please check the appropriate assignee category or categories (will not be printed on the patent): Individual Corporation or other private group entity Government

4a. The following fee(s) are enclosed:

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 Publication Fee (No small entity discount permitted)
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A check in the amount of the fee(s) is enclosed.
 Payment by credit card. Form PTO-2038 is attached.
 The Director is hereby authorized to charge the required fee(s), or credit any overpayment, to Deposit Account Number 15-0030 (enclose an extra copy of this form).

5. Change in Entity Status (from status indicated above)

a. Applicant claims SMALL ENTITY status. See 37 CFR 1.27. b. Applicant is no longer claiming SMALL ENTITY status. See 37 CFR 1.27(g)(2).

The Director of the USPTO is requested to apply the Issue Fee and Publication Fee (if any) or to re-apply any previously paid issue fee to the application identified above. NOTE: The Issue Fee and Publication Fee (if required) will not be accepted from anyone other than the applicant; a registered attorney or agent; or the assignee or other party in interest as shown by the records of the United States Patent and Trademark Office.

Authorized Signature Raymond F. Cardillo Jr.

Date

JAN 04 2006

Typed or printed name Raymond F. Cardillo, Jr.

Registration No. Reg. No. 40,440

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